

STATEMENT OF PURPOSE

RS18212

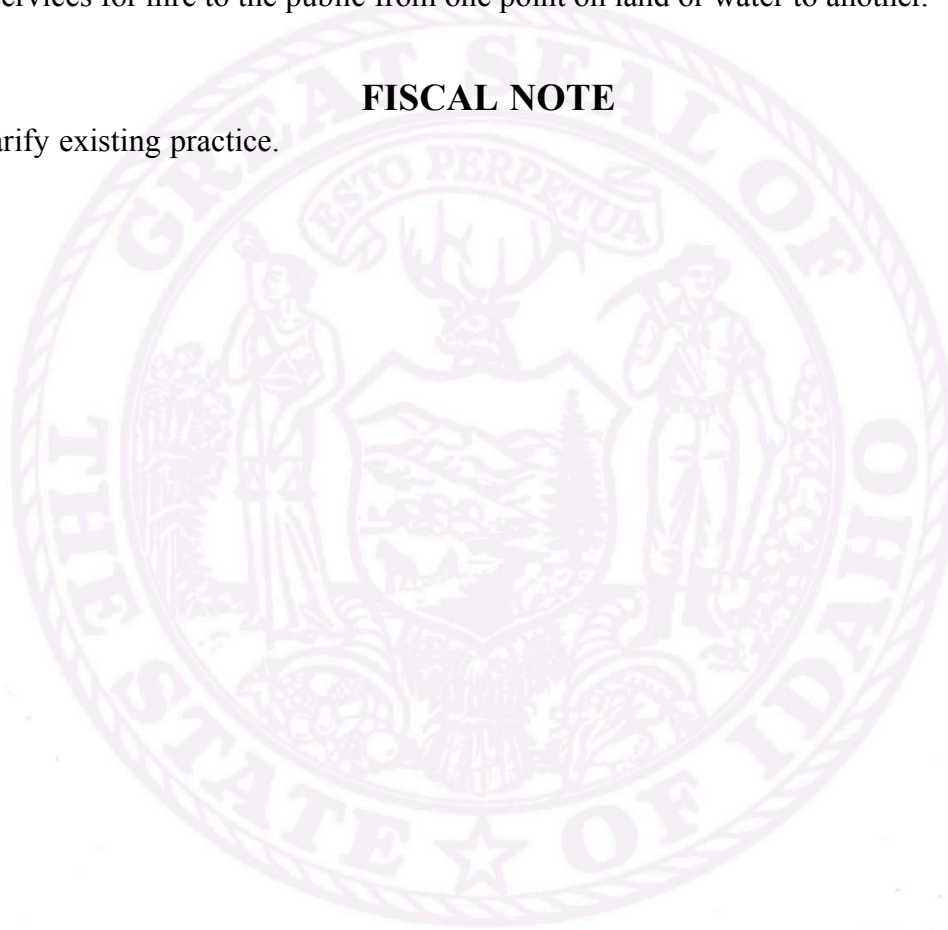
This bill modifies the Idaho Sales Tax Act as it applies to sales and use tax on aircraft.

Section 1 will exempt from sales and use tax personally owned aircraft acquired out of state under the same provision applicable to motor vehicles.

Section 2 will limit the exemption for aircraft to aircraft used as allowed by law to provide passenger or freight services for hire to the public from one point on land or water to another.

FISCAL NOTE

None - Clarify existing practice.



Contact:

Name: Dan John/Ted Spangler

Office: State Tax Commission

Phone: (208) 334-7544